(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE - EXTRAORDINARY) GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI FINANCE (REVENUE I) DEPARTMENT DELHI SACHIVALAYA, LP.ESTATE, NEW DELHI-110002

No.F.3(29)/Fin(Rev-I)/2015-2016/dsvi/93

dated 10 03 2016

MOTIFICATION

No.F.3(29)/Fin(Rev-I)/2015-2016 __ Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by sub-section (12) of section 16 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), (hereinafter referred to as "the Act"), the Lt. Governor of the National Capital Territory of Delhi, subject to the conditions specified in column (3) against the classes of dealers specified in column (1) of the Table below, and other general conditions as prescribed in this notification, hereby, provides for the scheme of composition of tax payable by the said dealers as specified in column (2) of the said Table, namely:-

	TABLE	
Eligible class or classes of dealers	Composition Amount	Conditions
1	2	3
Every registered dealer whose turnover during the preceding year as well as the expected turnover during the current year does not exceed fifty lakh rupees and who is not making any sales other than that of ready to eat foods and non-alcoholic beverages including cooked food, snacks, sweets, savouries, juices, aerated drinks, tea and coffee etc. served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, sweet shops, clubs, caterers and any other eating houses: Provided that the condition of turnover during preceding year shall not apply to a dealer who commences his business during the current year.	Five percent of the entire turn- over	 (1) The dealer shall, - (a) not be eligible for making purchases from or procuring goods from or making sales to or making supplies to any place outside Delhi; (b) not be eligible for making purchases from a person who is not registered under the Act except in the case of goods specified in the First Schedule; (c) not be eligible to claim tax credit under section 9 of the Act; (d) not calculate his net tax under section 11 of the Act; (e) not collect any amount by way of tax under the Act; (f) not be entitled to issue 'Tax Invoices'; and (g) continue to retain the original copies of all tax invoices and all retail invoices for all his purchases and copies of all retail invoices issued by him in respect of his sales as required under section 48 of the Act. (2) A dealer who is paying tax under section 3 of the Act, can opt for payment of tax under this scheme by filing an application in Form RH 01 appended to this notification within a period of thirty days from the first day of the year with effect from which composition is opted.

- (3) A dealer applying for a fresh registration can also opt for this scheme by filing application in Form RH 01 appended to this notification alongwith his registration application in Form DVAT 04.
- (4) A dealer opting to pay tax under this scheme shall pay tax, at the rates specified in section 4 of the Act, on the value of the opening stock held by him on the first day from which he opts for this scheme and shall furnish the details of such opening stock in Form RH 02 appended to this notification along with proof of payment of due tax in Form DVAT 20, with his application in Form RH 01.
- (5) Once a dealer has opted to pay tax under this scheme, he shall, except under the circumstances described at Sl. No. (6) below, not be eligible to withdraw his option before the end of the year for which opted to pay tax under this scheme.
- (6) A dealer who, having opted to pay tax under this scheme for a particular year, does not intend to opt for payment of tax under this scheme for the following year, shall, subject to the conditions contained in section 20 of the Act in so far as they are applicable and further subject to furnishing of intimation regarding withdrawal from this scheme in form RH 03 within thirty days from the end of the year for which opted to pay tax under this scheme, be eligible to claim credit of tax paid on the opening stock held by him on the first day of said following year.

General conditions: (1) All the provisions of the Act and the rules made thereunder which are not contrary to this scheme shall apply to every dealer opting to pay tax under the scheme.

- (2) The tax period for the dealers opting to pay tax under this scheme shall be a quarter unless otherwise prescribed by the Commissioner for a dealer or class of dealers.
- (3) In view of the second proviso to sub-section (1) of section 16 of the Act a dealer who has already opted for composition scheme as per sub-sections (1) to (11) of section 16 and who is covered under the class of dealers described in coloumn 1 of the above table, shall mandatorily withdraw from the composition scheme with effect from 1st April, 2016 by filing application in Form DVAT 03 upto 30th April, 2016. However, such dealers can opt for composition under this scheme as per the procedure explained above.
- (4) Notwithstanding anything contained in this notification, the Commissioner may notify, by a special or general order, that any or all of the forms appended to this notification shall be filed online.

- (5) Tax paid by a dealer under this scheme shall not be adjusted at any stage against the liability of the dealer to pay tax under section 3 of the Act for any period other than the period for which the dealer was eligible for paying tax under this scheme.
- (6) If the turnover of a dealer who opted to pay tax under this scheme exceeds fifty lakh rupees at any time during the year for which so opted, he shall be liable to pay tax under section 3 of the Act on and from the date his turnover exceeds fifty lakh rupees and he shall, subject to the conditions contained in section 20 of the Act in so far as they applicable and further subject to furnishing the intimation in Form RH 03 within seven days from the date on which turnover exceeded fifty lakh rupees, be entitled to claim credit of the input tax paid on opening stock held by him in Delhi on such day.
- (7) A dealer who has opted to pay tax under this scheme and has defaulted to furnish the returns for two consecutive tax periods by the prescribed due dates shall, with effect from the first day of the tax period immediately next to the latter tax period in respect of which the default has been committed—
- (i) cease to be liable to pay tax under this scheme,
- (ii) be liable to pay tax under section 3 of the Act.

Such a dealer shall, subject to the conditions contained in section 20 of the Act in so far as they applicable and further subject to furnishing the intimation in Form RH 03 within seven days after the end of due date prescribed for filing of return for the latter tax period in respect of which the default has been committed, be eligible to claim credit of the tax paid under this Act on the opening stock held by him in Delhi on the first day of the tax period immediately next to the latter tax period in respect of which the default has been committed.

(8) In case a dealer has opted for this scheme but has failed to comply with the conditions specified therein or who, at any later stage, is found not eligible for having opted this scheme, all the provisions of the Act including the liability to pay tax under section 3, along with interest due for delay, if any, shall apply mutatis mutandi as if the dealer has never opted for this scheme.

This notification shall come into force with effect from the 1st day of April, 2016.

Department of Trade and Taxes Government of NCT of Delhi

FORM RH01

[See notification under section 16(12)]

Application Form for opting Composition by an eligible dealer engaged in making sales of restaurant and halwal items under the scheme as notified by Government under sub-section (12) of section 16

5. Turnover in the preceding year (Rs.) 6. Estimated Turnover in the current year (Rs.) 7. Tax payable on opening stock held on the first day with effect from which scheme is being opted Fair market value* or Purchase Value of the opening stock (whichever is higher) (Rs.) 8. Details of Tax paid as per the details at (7) above Description Details (i) Amount of tax paid* (Rs.) (ii) Date of Deposit dd mm yyyyy (iii) Challan No. if any						W	ard No) .			
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Name and signature of applicant / authorized signatory

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Place				
Date	Day	Month	Year	

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Department of Trade and Taxes Government of NCT of Delhi

FORM RH02

[See notification under section 16(12)]

Statement of opening stock held on the first day of the year from which composition is to be opted

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Department of Trade and Taxes Government of NCT of Delhi

FORM RH03

[See notification under section 16(12)]

Intimation regarding withdrawal by a dealer engaged in sales of restaurant and halwai items from Composition scheme as notified by Government under sub-section (12) of section 16

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	8. Verification
	I/We hereby solemnly affirm and
	declare that the information given hereinabove is true and correct to the best of
	my/our knowledge and belief and nothing has been concealed therefrom.
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	Signature of Authorized Signatory
	Full Name (first name, middle, surname) Designation
	Designation
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	Date // // // // // // // // // // // // //
	Date 1
	By order and in the name of
	the Lt. Governor of the
	National Capital Territory
	of Pe lhi,
	(A.K. Singh)
	Dy. Secretary, Finance (VI)
1	(29)/Fin(Rev-I)/2015-2016/dsvi/93 dated 10 03/2016
•	(25)11 III(NCV-1)/2013-2010/d5V1 43
f	orwarded for information to:-
	he Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request
t	o publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
•	The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, New
6	Delhi.
	Pr. Secy(Law), Government of NCT of Delhi, Delhi Sachivalaya, I,P. Estate, New Delhi
	Secretary to the Hon'ble Lieutenant Governor, Delhi
	Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya,, New Delhi
	The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
	The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate,
	New Delhi
	The P.A. to Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.
	OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I,P. Estate,
	New Delhi
	The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi
	VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi,
	Vyapar Bhawan, New Delhi.
_	Guard File.
•	Website (A.K.SINGH)
	Dy. Secretary VI (Finance)